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NASA Procedural Requirements

NPR 9470.1Effective Date: December 24,
2008Expiration Date: May 24,
2017**COMPLIANCE IS MANDATORY**[Printable Format \(PDF\)](#)

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Subject: Budget Execution**Responsible Office: Office of the Chief Financial Officer**

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Appendix D. NASA Fund Control Regulations



THE DIRECTOR

EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE OF MANAGEMENT AND BUDGET
WASHINGTON, D.C. 20503

September 17, 2008

The Honorable Michael Griffin
Administrator
National Aeronautics and Space Administration
Washington, D.C. 20546-0001

Dear Administrator Griffin:

The Office of Management and Budget (OMB) has reviewed the draft fund control regulations of the National Aeronautics and Space Administration (NASA) that were submitted to OMB for review on May 2, 2008.

OMB appreciates NASA working with OMB during our review of the draft regulations. During that review, OMB asked NASA staff, and they agreed, to revise the language in Section B0803(D) of the regulations in order to conform to the current version of Section 145.7 of OMB Circular A-11 (issued June 2008). Enclosed is an as-revised copy of the regulations that incorporates this revision.

Based on OMB's review of the NASA fund control regulations, and in accordance with Section 150 of Circular No. A-11 and 31 U.S.C. § 1514, OMB hereby approves the enclosed regulations for use by NASA.

If NASA staff have any questions, they may contact Joydip Kundu, Program Examiner, Science and Space Branch, at 202-395-4613 or by e-mail at joydip_kundu@omb.eop.gov.

Sincerely,

A handwritten signature in black ink, appearing to read "Jim Nussle", is written over a printed name and title.

Jim Nussle
Director

Enclosure

cc: Ronald Spoehel, Chief Financial Officer

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION
FUND CONTROL REGULATIONS

D.1 Purpose. This document establishes policy and prescribes procedures for fund control during budget execution at the National Aeronautics and Space Administration (NASA) and specifies basic fund control principles and concepts. This document:

D.1.1 Prescribes a system for positive administrative control of funds designed to restrict obligations and expenditures to the amount available in each appropriation or fund account. D.1.2 Restricts both obligations and expenditures from each appropriation or fund account to the lower of the amount apportioned by the Office of Management and Budget (OMB) or the amount available for obligation and expenditure in the appropriation or fund account. D.1.3 Enables the NASA Administrator to identify the person responsible for any obligation or expenditure exceeding the amount available in the appropriation or fund account, the OMB apportionment or reapportionment, the allotment or suballotment, any statutory limitations, and any other administrative subdivision of funds made by the Agency. D.1.4 Provides procedures for dealing with violations of the Antideficiency Act (ADA) and with obligations and expenditures that exceed administrative subdivisions of funds made by the Agency, but do not violate the ADA. **D.2 Authority** D.2.1 The National Aeronautics and Space Act of 1958, Public Law 85-568 (Title 42, United States Code (U.S.C.) Ch 26). This law establishes NASA as a Federal agency, outlines the objectives of United States aeronautical and space activities, and authorizes NASA to enter into activities that require Federal funding, such as contracting and hiring employees. D.2.2 Title 31, U.S.C. a. Sections 1301(a), 1341-1342, 1349-1351, 1511-1519 (part of the ADA, as amended). These sections: (1) Require that appropriations be applied only to the objects for which the appropriations were made except as otherwise provided by law. (2) Require that an agency's funds be apportioned to prevent spending at a rate that would require a supplemental or deficiency appropriations. (3) Require the Administrator, as the head of NASA and subject to the approval of the Director of the OMB, to prescribe by regulation a system of administrative controls designed to restrict obligations and expenditures against each appropriation or fund to the amount of budget authority available therein. Enclosure (4) Prohibit any Federal officer or employee from entering into contracts or obligations that exceed the enacted appropriation for a given year or from purchasing services and/or merchandise before appropriations are enacted, unless such contract or obligation is authorized by law. (5) Provide direction for reporting violations and for penalties associated with violations. b. Sections 1101, 1104-1108, 3324 (The Budget and Accounting Act of 1921, as amended). These sections grant the President authority to prepare budgets for the Government requiring a uniform budgetary practice for all Executive agencies. The Act offers guidance on the required content of budget submissions to Congress. Section 3324 governs the advance of public money. c. Sections 1501-1502 (The Supplemental Appropriations Act of 1950). These sections require documentary evidence for Government obligations, but most importantly define an obligation and the availability of funds to make outlays for such obligations. d. Section 1112, 1531, 3511-3512, 3524 (The Budget and Accounting Procedures Act of 1950). These sections require all agencies to report and maintain standard accounting systems on fiscal, budget, and program information. Section 1531 outlines procedures for transfers between agencies. D.2.3 Title X of The Congressional Budget and Impoundment Control Act of 1974, Public Law 93-344 (2 U.S.C. § 681-688). This title establishes procedures for, and restrictions upon, the deferral or rescission of appropriations. D.2.4 The Federal Managers' Financial Integrity Act of 1982, Public Law 97-255 (31 U.S.C. § 3512). This law amends the Accounting and Auditing Act of 1950 to require Federal agencies to establish internal accounting and administrative controls to prevent waste or misuse of agency funds or property and assure the accountability of assets. D.2.5 The Federal Financial Management Improvement Act of 1996 (31 U.S.C. § 3512). This law requires agencies to comply with Federal financial management systems requirements, applicable Federal accounting standards, and the United States Government Standard General Ledger at the transaction level. D.2.6 OMB Circular No. A-11, Preparation, Submission, and Execution of the Budget, Part IV, "Instructions on Budget Execution." This circular provides guidance on budget execution and outlines specific requirements for the agency's fund control regulations. Section 150 and Appendix H, in particular, cover fund control requirements. D.2.7 NASA Financial Management Requirements, Volume 5, Budget Execution. This volume provides Agency guidance for allocating, managing, and controlling funds on a programmatic basis throughout the Agency. D.2.8 NASA Financial Management Requirements, Volume 10, Antideficiency Act. This volume provides agency guidance on investigating and reporting potential and substantiated ADA violations or violations of other administrative subdivisions of funds made by the Agency. **D.3 Scope.** All NASA organizations, appropriations, and funds are subject to the policy and provisions contained in this document without exception. **D.4 Definitions, Terminology, and Concepts.** The definitions, terminology, and concepts found in Title 31, U.S.C., and OMB Circular No. A-11 applies to the Agency's financial management activities, including the administrative control of funds. Those definitions and additional terms used at NASA are provided below. a. Administrative Division or Subdivision of Funds. The formal administrative distribution/delegation of budget authority below the apportionment level. b. Agency Execution Plan (AEP). A detailed financial plan based on the Agency Operating Plan and used to determine how funds will be distributed below the apportionment level, but within any controls established in the appropriation and apportionment. c. Agency Limitations. Any limitation placed upon delegated budget authority with NASA with regard to time, purpose, and amount. d. Agency Operating Plan (AOP). An internal plan based on the Congressional Operating Plan which sets forth the specifics on how NASA intends to apply Agency financial resources during the fiscal year to fulfill its mission. It includes all programs and projects. e. Allocation of Funding Targets. The formal administrative allocation of funding targets below suballotment to the program, project, and Center levels to incur obligations within a specific amount. Overobligation or overexpenditure of an allocated funding target is not a violation of the ADA unless it results in overobligation or overexpenditure of appropriation, apportionment, allotment, or suballotment. However, overobligation or overexpenditure of an allocated funding target is subject to administrative action. f. Allotment and

Suballotment. The formal administrative division and subdivision of budget authority delegated to incur obligations within a specific amount pursuant to OMB apportionment or reapportionment action or other statutory authority making funds available for obligation at the mission (allotment) and theme (suballotment) levels. Making or authorizing an overobligation or overexpenditure of an allotment or suballotment is a violation of the ADA, which must be reported. g. **Apportionment/Reapportionment.** A distribution or change to distribution of amounts available for obligation in an appropriation or fund account into amounts available for specified time periods, program, activities, projects, objects, or any combinations of these. Amounts must be apportioned by OMB prior to obligation. The apportioned amount limits the obligations that may be incurred. An apportionment may be further subdivided by an agency into allotments, suballotments, and allocations. Overobligation or overexpenditure of an apportionment is a violation of the ADA, which must be reported. h. **Appropriation.** A provision of law (not necessarily in an appropriations act) authorizing the expenditure of funds for a given purpose. Usually, but not always, an appropriation provides budget authority. i. **Budget Authority.** The authority provided by law to incur financial obligations that will result in outlays. Specific forms of budget authority include appropriations, borrowing authority, contract authority, and spending authority from offsetting collections. j. **Congressional Operating Plan (COP).** An external operating plan approved by the Administrator and OMB and then provided to Congress for a 15-day review period before being executed. k. **Control Account Managers (CAMs).** Senior Agency officials who manage major budgetary accounts and are responsible for development and execution of the budget content for those accounts. Specific CAMs are identified by title in NASA's annual Strategic Planning Guidance. l. **Mission.** A major function or operation of the Agency and the highest activity level of the NASA budget framework. Missions are required to accomplish an Agency goal or effectively pursue a scientific, technological, or engineering opportunity directly related to an Agency goal. m. **Theme.** An element of the NASA budget structure that divides the NASA Mission into strategic categories of one or more programs (e.g., Earth Science, Heliophysics, Planetary Science, and Astrophysics are NASA themes that fall under its Science Mission Directorate). **D.5 Responsibility and Functions of Individuals.** The NASA Administrator is responsible for the overall direction for the Agency's funds and programs, but relies on the Chief Financial Officer (CFO) and Deputy Chief Financial Officer (DCFO) to provide oversight, direction, and administrative control over all of the Agency's financial assets. D. 5.1 Funds appropriated to meet NASA's resource requirements shall be apportioned at the Agency level, allotted at the mission level, and suballotted at the theme level in accordance with the AEP, but always within and in accordance with any controls established in the appropriation and apportionment. Funding targets will be allocated below the suballotment level to facilitate program execution and business operations. D.5.2 Individuals performing funds distribution activities will attach the appropriate supporting document to each transaction in the accounting system. D.5.3 Administrative controls will be maintained to ensure adequate oversight of all Agency funds at all organizational levels. D.5.4 The responsibilities for funds control are identified in Table D-1. **Table D-1, Fund Control Responsibilities**

Responsibility	Position
Provides overall direction for the Agency's funds and programs.	NASA Administrator
Establishes and maintains processes for administrative control of funds throughout NASA that fully complies with Federal laws and regulations, including financial reporting and financial management internal controls for the Agency.	Agency CFO/DCFO
Develops and maintains an integrated budgeting, accounting, and financial management system and ensures the system meets all financial reporting requirements.	Agency Chief Information Officer
Manages development and maintenance of the COP, AOP, and AEP.	OCFO Comptroller
Prepares and signs Apportionment and Reapportionment Schedules (SF-132s) and forwards to Comptroller for review.	OCFO Director, Financial Mgmt
Prepares, signs, and forwards a letter to Treasury requesting that Appropriation Warrants be issued.	OCFO Director, Financial Mgmt

Reviews Agency SF-132s to ensure they are consistent with the appropriations and the approved COP, initials concurrence, and returns them to Director, Financial Management.	OCFO Comptroller
Receives reviewed SF-132s from Comptroller, and submits to OMB for approval.	OCFO Director, Financial Mgmt
Receives warrants from Treasury authorizing the expenditure of funds.	OCFO Director, Financial Mgmt
Maintains a log of apportionment/reapportionment actions and receives and records apportionments/reapportionments in the official accounting system.	OCFO Director, Financial Mgmt
Allots and suballots apportionments/reapportionments and records in the official accounting system, ensuring they are within any controls established in the appropriation and apportionment.	OCFO Director, Financial Mgmt
Allocates funding targets associated with direct mission and reimbursable activities to program, project, and Center (or equivalent) levels.	Control Account Managers (CAMs)
Allocates funding targets to program, project, and Office of the Inspector General (OIG) Cost Center levels.	OIG Director, Resources Mgmt
Restricts any further distributions of funds received during the processes described in this policy to the amounts available and ensures commitments and obligations do not exceed the funding provided.	Each Organizational Position Receiving a Distribution of Funds
Ensures that funds are available prior to entering into an obligation, that obligating documents reflect the applicable appropriation account and funding citation, and that obligations are valid in accordance with current policy.	Any Officer or Employee Granted Authority to Obligate the Government to Expend Funds
Conducts periodic reviews of internal controls for fund control processes for the agency.	OCFO Director, Quality Assurance

D.5.5 The responsibilities for reporting, investigating, and following up on funds control violations are identified in Table D-2.

Table D-2, Investigating, Reporting, and Follow-up on Violations

Responsibility	Position
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Reports ADA violations to the President, the Congress, and the Comptroller General of the United States.	NASA Administrator
Notifies the Center CFO, if at the Center level, the Agency DCFO, if at the Headquarters level; or the Deputy IG if in that office, of any potential fund control violation, either statutory or administrative, immediately upon discovery.	Any Individual with Knowledge of a Potential Violation
Appoints a qualified individual from an organization external to the office being investigated who has no vested interest in the outcome to serve as Investigating Officer for a potential violation at Headquarters.	Agency Deputy CFO
Appoints a qualified individual from an organization external to the office being investigated who has no vested interest in the outcome to serve as Investigating Officer for a potential violation at a Center and informs the Agency DCFO of the potential violation.	Center CFO
Appoints a qualified individual from an office external to the NASA OIG who has no vested interest in the outcome to serve as Investigating Officer for a potential violation in the OIG.	NASA Deputy Administrator
Obtains and documents all relevant and specific facts of the case, including identification of the person(s) responsible for the violation as supported by the Investigating Report, and presents the report to the official that requested the investigation.	Investigating Officer
Provides Investigating Report on potential violations at a Center to Agency DCFO.	Center CFO
Provides a summary brief and the Investigating Report to the Agency CFO.	Agency DCFO
Prepares letters for substantiated ADA violations from the Administrator: To the Director of OMB, transmitting a letter to the President. To the Speaker of the House of Representatives and the President of the Senate. To the Comptroller General of the Government Accountability Office. These letters will provide the report of violation in accordance with OMB Circular No. A-11.	Agency CFO
Recommends appropriate action to be taken.	Agency CFO
Initiates appropriate disciplinary action.	Supervisor of Employee Committing a Violation

D.6 Actions Prohibited

D.6.1 Violations of ADA. An ADA violation occurs when one or more of the actions listed below happen. However, any questions regarding the application of the ADA to a particular transaction should be referred to the Office of Chief Counsel at field Centers, the Office of General Counsel at Headquarters, or the Counsel to the Inspector General (IG) if in that office. ADA violations include: a. Making or authorizing overobligation or overexpenditure of an appropriation or fund account (31 U.S.C. § 1341(a)). b. Entering into a contract or making an obligation in advance of an appropriation, unless specifically authorized by law (31 U.S.C. § 1341(a)). c. Accepting voluntary services, unless authorized by law (31 U.S.C. § 1342). d. Making or authorizing overobligation or overexpenditure of an apportionment, reapportionment, allotment, or suballotment (31 U.S.C. § 1517(a)). e. Dividing and subdividing budget authority in an amount greater than the limits in the apportionment (31 U.S.C. § 1513(d)).

D.6.2 Administrative Violations. An administrative violation occurs when an overobligation or overexpenditure of funds happens below the suballotment level, and the action does not result in any of the situations identified in Section D.6.1 above.

D.7 Penalties

D.7.1 Administrative Penalties. The law provides that any officer or employee of the United States who violates the prohibitions of the ADA shall be subject to appropriate administrative discipline. However, administrative discipline may also be appropriate for administrative violations. If a violation is substantiated, one of the following actions must be taken: a. Admonishment (administrative violations that do not result in an ADA violation only). b. Letter of reprimand for the official personnel record of the officer or employee. c. Transfer to another position. d. Suspension from duty without pay. e. Removal from office.

D.7.2 Criminal Penalties. The law also provides that any officer or employee of the United States who knowingly and willfully violates the prohibitions of the ADA shall be fined not more than \$5,000, imprisoned not more than two years, or both. Criminal penalties will not apply to administrative violations.

D.8 Reporting Violations

D.8.1 Reporting Potential Violations. Any individual with knowledge of a potential funds control violation, either statutory or administrative, must notify the Center CFO, if at the Center level; the Agency DCFO, if at the Headquarters level; or the Deputy IG if in that office. All potential violations must be reported immediately upon discovery. If a preliminary review is to be conducted, a reviewing officer will be appointed in accordance with Table D-2. Any preliminary reviews will be conducted in a timely manner (usually within 30 days) and will focus on the potential violation, not corrective actions.

D.8.2 Formal Investigations. If it is determined during a preliminary review that there is no violation, then the preliminary review report completes the action regarding the potential violation. No further action is required after the report is approved. However, if it is determined that there is a potential violation of the ADA, then a formal investigation shall be initiated within 15 business days of the approval of the report of preliminary review. An investigating officer will be appointed in accordance with Table D-2. Investigations may take up to six months from the time of discovery to complete, and extensions may be granted for up to one year from the date the investigation began.

D.8.3 Reporting Substantiated Violations. The investigating officer shall obtain and document all the relevant and specific facts of the case. The conclusions in the Investigating Officer's report shall include the identification of the person(s) responsible for the violation and shall be supported by the facts presented in the report. If a violation has occurred, the Agency shall meet the following reporting requirements as set forth in OMB Circular A-11: a. Letter to the President. The Agency CFO shall prepare a report of the ADA violation in the form of a letter (original and three copies) from the Administrator to the President. The Agency CFO shall also prepare a transmittal letter and forward the report to the President through the Director of OMB. b. Letters to Congress. The Agency CFO will prepare identical letters from the Administrator to the Speaker of the House of Representatives and the President of the Senate. c. Letters to the Comptroller General. The Agency CFO will prepare letter from the Administrator to the Comptroller General of the Government Accountability Office providing the report of violation. d. If the letters to Congress and the Comptroller General are identical to the letter to the President, a statement shall be included to this effect in the letter to the President. If the letters to Congress and the Comptroller General are not identical to the letter to the President, a copy of the letter to Congress and the Comptroller General shall be submitted with the letter to the President and moreover, a copy of the letter to the President will be submitted to Congress and the Comptroller General. The entire reporting package shall maintain consistency with regard to the type of ADA violation that has occurred. If there is an inconsistency in the package, NASA will submit an explanation to OMB for the record.

D.8.4 Although action is taken to correct the cause of a violation, it does not eliminate that violation. It still must be reported.

D.9 Accounting Support for Fund Control Systems. The Agency accounting system must fully support the agency fund controls set forth in this document and will provide for the following:

D.9.1 Recording all financial transactions affecting apportionments; reapportionments; allotments; suballotments; agency restrictions; financial plans; program operating plans; obligations and expenditures; and anticipated, earned, and collected reimbursements.

D.9.2 Preparing and reconciling financial reports that display cumulative obligations and the remaining unobligated balance by appropriation and allotment and cumulative obligations by budget activity and object class.

D.9.3 Reporting the financial data needed to prepare the Agency's budget.

D.10 Apportionment Procedures

D.10.1 Agency Procedures for Requesting the Apportionment of Funds. The Office of the Chief Financial Office (OCFO) Director, Financial Management, is responsible for overseeing the preparation and signing of SF-132 Apportionment Requests in accordance with the appropriations, approved COP, OMB Circular A-11, and NASA Financial Management Requirements (FMR), Volume 5, *Budget Execution*. The SF-132s are then forwarded to the Comptroller for review to ensure they are consistent with the appropriations and the approved COP. After initialing concurrence, the OCFO Comptroller will return the documents to Financial Management for submission to OMB for

approval. When an approved SF-132 is received from OMB, the OCFO Director, Financial Management, is responsible for ensuring the apportionment is entered into the official accounting system. As a control measure, OCFO Financial Management shall maintain a log of all SF-132 actions. **D.10.2 Revolving Funds.** NASA is authorized and operates a Working Capital Fund (WCF), which has a revolving fund financial management structure. A separate corpus was not appropriated for the WCF. All income is derived from its operations. Although spending authority from offsetting collections is derived from reimbursable authority rather than direct appropriations, the distribution process and system of funds control are the same as that identified for regular appropriations. A separate SF-132 Apportionment Request shall be prepared, submitted, and approved for the WCF. **D.10.3 Trust Funds.** Trust Funds are special accounts in the Treasury that receive earmarked taxes or other kinds of revenue collections, such as user fees, and from which payments are made for special purposes as established by law. **D.10.3.1** NASA has three types of trust fund accounts: a. Trust Fund Receipt Accounts, which are credited with receipts generated by the terms of a trust agreement or statute. At the point of collection, these receipts are available for transfer to a trust fund expenditure account or are not available for transfer depending upon the terms of the trust agreement or statutory authority. b. Trust Fund Expenditure Accounts, which are established to record amounts appropriated or otherwise made available by transfer from a trust fund receipt account to be obligated and expended in carrying out the specific purposes or programs in accordance with the terms of the trust agreement or statute. Funds transferred or appropriated to a trust fund expenditure account are normally available for obligation and expenditure within the limits imposed by the trust agreement or authorizing statute. c. Trust Revolving Funds, which are single accounts authorized to be credited with receipts and incur obligations and expenditures in support of a continuing cycle of business-type operations in accordance with the provisions of the trust agreement or statute. Trust revolving fund receipts are available for obligation and expenditure without further action by Congress. **D.10.3.2** Some NASA trust funds authorized to incur obligations and expend receipts have been exempted from apportionment by OMB. For those that require apportionment, the process is the same as that identified for regular appropriations. **D.10.3.3** Trust funds are subject to the fund control provisions described in these regulations. **D.10.4 Multiyear Funds.** When budgetary resources remain available beyond the end of a fiscal year, a new apportionment request will be submitted to OMB for the estimated or actual unobligated balances to be carried forward. Such balances must not be obligated unless and until a new apportionment is made. **D.11 Policy on Allotments and Suballotments** **D.11.1** Allotments and suballotments are established at the highest practical level, and each operating unit at that level is financed from no more than one subdivision of each appropriation or fund. The allotment and suballotment levels at NASA are at the mission and theme levels, respectively, and the Agency CFO is responsible for approving any changes to the allotment and suballotment structure. Both allotments and suballotments are subject to the provisions of the ADA. **D.11.2** Allotments and suballotments authorize operating units to incur obligations for a specified amount and purpose. **D.11.3** The following restrictions apply: a. The sum of allotment amounts will not exceed the apportionment. b. The sum of suballotments will not exceed the amount of the allotment. c. The amounts of allotments and suballotments will be fixed and will be changed only when authorized by the authority who initially issued the subdivision. d. The allotments and suballotments must enforce any congressional restrictions contained in the appropriation acts. e. Allotments and suballotments must be within any controls established in the apportionment and the approved COP. **D.11.4** Allotment and Suballotment Procedures. **D.11.4.1** Allotments and suballotments will be made using formal documents and will include, at a minimum, the following information: a. Amount available. b. Funding source (for example, appropriation or reimbursement). c. Time period of availability. d. Position title of the official responsible. e. Justification for changes in allotments and suballotments. f. A statement that the allotment or suballotment is subject to provisions of the ADA. **D.11.4.2** The officers or employees authorized to issue or reduce allotments and suballotments are identified in Table D-1. **D.12 Treatment of Anticipated Budgetary Resources Resulting from Existing Provisions of Law** **D.12.1** Apportionments may include estimated amounts of anticipated budgetary resources that may be the result of laws already enacted (e.g., reimbursements from another Federal agency). Anticipated increases will not be allotted until the increase actually occurs, even though the amount has been apportioned. Amounts subject to anticipated decreases will not be apportioned or allotted. **D.12.2** Apportionment of anticipated budgetary resources is to reduce routine reapportionments of such amounts as they actually become available. They are presented on the SF-132 and SF-133 in the areas listed below: a. Anticipated increases in budget authority (including anticipated transfers of new budget authority) into the account and anticipated decreases from the account. b. Anticipated transfers of balances of budget authority into the account (increases) and out of the account (decreases). c. Anticipated orders without an advance and anticipated refunds (increases). d. Anticipated transfers from trust funds into the account (increases). e. Anticipated recoveries of prior year obligations (increases). f. Anticipated permanent reductions (decreases). **D.13. Deficiency Apportionments.** Apportionments that anticipate the need for a deficiency appropriation or a supplemental under 31 U.S.C. 1515 will be specifically identified on the SF-132. **D.13.1** By law, a deficiency apportionment can be made only if required or authorized by one of the following: a. Laws enacted subsequent to the transmittal of the annual budget for the year to Congress. b. Emergencies involving human life, the protection of property, or the immediate welfare of individuals. c. Specific authorization by law. **D.13.2.** When OMB approves a deficiency apportionment and transmits it to Congress, OMB is notifying Congress that funds appropriated to date are being obligated at a more rapid rate than previously anticipated. This notification does not guarantee that Congress will approve any part of any associated supplemental requests and does not authorize the use of any amounts not yet provided by Congress.

(Note: This copy of the NASA Fund Control Regulations has been reformatted (paragraphs renumbered and the document left justified) to be more consistent with that of an NPR appendix, but no content has been changed from the Regulations approved by OMB on 09/17/2008.)

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